Department of Finance

STATE OF CALIFORNIA MANUAL OF STATE FUNDS

Fund: 3304
PAGE 1
Renumbered
From:

Legal Title

California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund

Legal Citation/Authority

Proposition 56, Section 4.1

Revenue and Taxation Code section 30130.53 (a)

Fund Classification

GAAP Basis

Governmental/Special Revenue Funds

Fund Classification

Legal Basis

Governmental/Other Governmental Cost Funds

Purpose

In accordance with Revenue and Taxation Code section 30130.50 through 30130.58, the purpose is to provide funding for existing healthcare programs, comprehensive tobacco prevention and control programs, and medical research of cancer, including heart and lung tobacco-related diseases.

Administering Agency/Organization Code

Department of Health Care Services/4260

Major Revenue Source

Cigarette taxes pursuant to Revenue and Taxation Code section 30130.51 and 30130.52.

Disposition of Fund (upon abolishment)

Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

Appropriation Authority

Continuously appropriated without regard to fiscal year pursuant to Revenue and Taxation Code section 30130.53 (c).

State Appropriations Limit

Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is specifically excluded per the Constitution.

Comments/Historical Information

Proposition 56 was passed by voters on the November 8, 2016 ballot.

See related sub-funds 3305 through 3310.

New December 2016 FUND 3304